

## CHAPTER 20

## RECORDS RETENTION SCHEDULE

PRESERVATION AND DESTRUCTION OF PUBLIC RECORDSPolicy

The governing board is charged with the duty to preserve, keep, maintain, or file all the official records of the political subdivision pursuant to IC 5-15-1-1. The final decision as to the destruction or disposition of such records rests with the local public records commission. A local public records commission is established in each county pursuant to IC 5-15-6-1.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Definition of Public Record

A public record is defined as all documentation of the informational, communicative or decision-making processes of the political subdivision in connection with the transaction of public business or governmental functions, which documentation is created, received, retained, maintained, or filed by the political subdivision as evidence of its activities or because of the information value of the data in the documentation, and which is generated on paper or paper substitutes; photographic or chemically based media; magnetic or machine readable media; or any other materials, regardless of form or characteristics. [IC 5-15-5.1-1]

For purposes of IC 5-15-6, the terms "public record" or "record" refers to local government documentation. [IC 5-15-6-1.5]

County Public Records Commission

IC 5-15-6-1 creates in each county a commission known as the "County Commission of Public Records of \_\_\_\_\_ County." IC 5-15-6-2 sets out the duties and responsibilities of the commission. It is the duty of the commission to determine the following:

1. Which public records, if any, are no longer of official or historical value.
2. Which public records are of current official value and should be retained in the office where they are required to be filed.
3. Which public records are of official value but are consulted and used so infrequently that they are no longer of appreciable value to the officer with whom they are required to be filed.
4. Which public records are of no apparent official value, but which do have historical value.
5. Adopt and implement retention schedules for use by local governmental officials as part of a records management program for local government public records at the first meeting of the county commission after the commission receives a retention schedule for the local government approved by the oversight committee on public records as established by IC 5-15-5.1-18.

The following officers make up the commission:

1. Judge of the Circuit Court (Ex Officio);
2. President of the Board of County Commissioners
3. County Auditor;
4. Clerk of the Circuit Court (Secretary);
5. County Recorder;
6. Superintendent of Schools of the school district in which county seat city is located.
7. City Controller or Clerk Treasurer of the county seat city or town.

### Suggested Procedures

As a starting point for disposing of old records, an inventory of the office and the storerooms should be taken. The inventory should list the type of record and the year such record was made.

After the inventory is completed and a decision is made as to the records to be destroyed, a request and approval for destruction of records should be submitted to the County Commission of Public Records of the county in which the public agency is located.

A pamphlet entitled "Guide for Preservation and Destruction of Local Public Records" published by the State Commission on Public Records will be furnished to any official upon request. You should carefully review this publication and comply with the instructions therein when considering the destruction of any records.

The State Commission has furnished each Clerk of the Circuit Court, who serves as secretary of the County Commission of Public Records, a supply of this publication and a supply of Form PR1 entitled "Request for Permission to Destroy and Transfer Certain Public Records" is to be used by local officials in submitting requests to the County Commissions.

### Removal of Records – Time Restriction

IC 5-15-6-3 concerning the removal and destruction of records states:

- a. As used in this section, "original records" includes the optical image of a check or deposit document when:
  1. The check or deposit document is recorded, copied, or reproduced by an optical imaging process described in subsection (e); and
  2. The drawer of the check receives an optical image of the check after the check is processed for payment or the depositor receives an optical image of the deposit document after the document has been processed for the deposit.
- b. All public records which, in the judgment of the commission, have no official or historical value, and which occupy space to no purpose in the offices and storerooms of the local government of a county, shall be destroyed or otherwise disposed of. Except as provided in this section, such records shall not be destroyed until a period of at least three (3) years shall have elapsed from the time when the records were originally filed, and no public records shall be destroyed within a period of three (3) years if the law provides that they shall be kept for a longer period of time, or if the law prohibits their destruction.

- c. Subject to this section, records may be destroyed before three (3) years elapse after the date when the records were originally filed if the destruction is according to an approved retention schedule.
- d. No financial records or records relating thereto shall be destroyed until the earlier of the following actions:
  - 1. The audit of the records by the State Board of Accounts has been completed, report filed, and any exceptions set out in the report satisfied.
  - 2. The financial record or records have been copied or reproduced as described in subsection (e).
- e. As used in this section, "public records" or "records" includes records that have been recorded, copied, or reproduced by a photographic, photostatic, miniature photographic, or optical imaging process that correctly, accurately, and permanently copies, reproduces, or forms a medium for copying or reproducing the original record on a film or other durable material. Original records may be disposed of in accordance with subsection (f), if the record has been copied or reproduced as described in this subsection. The copy must be treated as an original. Copies, recreations, or reproductions made from an optical image of a public record described in this subsection shall be received as evidence in any court in which the original record could have been introduced, if the recreations, copies, or reproductions are properly certified as to authenticity and accuracy by an official custodian of the records.
- f. Original records may be disposed of only with the approval of the commission according to guidelines established by the commission. However, the guidelines established by the commission concerning the disposal of financial records must be approved by the State Board of Accounts before the guidelines become effective.

The decision as to the disposition or destruction of any record rests entirely upon the commission; however, there are certain records which appear to be sufficient value to require that they be retained permanently, and there are other records which should not be disposed of for a period of longer than three (3) years, due to limitations imposed under other statutes. Among these records are:

#### Retained Permanently

All minutes due to their historical value and their value in determining titles of property, appointments, etc.

Ledgers of Receipts and Disbursements as permanent financial records.

Bond Records, as evidence of indebtedness and payment.

#### Retained for Longer Periods Than Three (3) Years

All contracts, claims and paid warrants for minimum of six (6) years due to statute of limitations in civil actions. [IC 34-1-2-1 and IC 34-1-2-2]

### Public Records Retention – Audit

IC 5-15-6-3(f) concerning destruction of public records, states in part: “Original records may be disposed of only with the approval of the commission according to guidelines established by the commission.”

Supporting documentation such as receipts, canceled checks, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.

### Order to Destroy Public Records

A copy of any order to destroy public records shall be delivered to the State Archivist, Indiana State Library, any active genealogical society of the county and any active historical society of the county not later than sixty days before the destruction date accompanied by a written statement that they may procure such records at their own expense subject to the provisions enumerated in the law. [IC 5-15-6-7]

### Penalty

A public official or other person who recklessly, knowingly, or intentionally destroys or damages any public record commits a Class D felony unless:

1. The commission shall have given its approval in writing that public records may be destroyed;
2. The commission shall have entered its approval for destruction of the public records on its own minutes; or
3. Authority for destruction of the records is granted by an approved retention schedule. [IC 5-15-6-8]

### Public Records Go With the Office

Sometimes it is reported that when an official is replaced by reason of death, resignation, appointment, or election, the records are being withheld from the successor until they are audited.

When an official assumes custody of an office many of the forms and records are continuous. Each official's acts are a matter of record. An official is not responsible for the acts of his successor and a successor is not responsible for the acts of his predecessor.

Regardless of the capacity served by an official, upon completion of his service, all records and forms are to be surrendered to his successor.

Supporting documentation such as receipts, canceled checks, invoices, bills, contracts, etc., must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.

### Transaction Recording

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit.

### Timely Recordkeeping

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law.

### RETENTION SCHEDULES

On September 19, 2001, the State's Oversight Committee on Public Records approved retention schedules for special district financial records. The schedules list prescribed forms and the length of time each form is required to be kept.

IC 5-15-6-2.5 requires each local County Commission on Public Records to adopt such retention schedules at the first meeting of the County Commission following receipt of the schedules from the State Oversight Committee.

Once the retention schedules are adopted, records may be destroyed in accordance with the schedules and without permission of the local County Commission. However, special districts must submit documentation of such destruction to the County Commission and the State Archives and should notify any active genealogical societies and any active historical societies located in the county before destruction.

The State's Oversight Committee on Public Records Retention Schedules are included in the following pages. Please contact your local County Commission on Public Records to verify adoption of the schedules before using them. We further recommend that the governing body of each special district be notified at a public meeting before any record is destroyed.

20-6

Approved by the Indiana Commission on  
Public Records Oversight Committee on

\_\_\_\_\_

Signed: \_\_\_\_\_  
F. Gerald Handfield, Jr.  
Director, ICPR  
Indiana State Archivist

Adopted by the \_\_\_\_\_  
County Commission on Public Records on

\_\_\_\_\_

Signed \_\_\_\_\_  
Chairperson

Printed Name: \_\_\_\_\_

Signed: \_\_\_\_\_  
Secretary

Printed Name: \_\_\_\_\_

ALL SPECIAL DISTRICTS

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.
---

**TITLE/DESCRIPTION****RETENTION PERIOD****SDGRS 1. BOOKS, LEDGERS,  
REGISTERS AND JOURNALS****General Forms:**

Form 53 – Bond Register	DESTROY six (6) calendar years after completion of project and after receipt of STATE BOARD OF ACCOUNTS Audit Report.
Form 350 – Register of Investments	<b>PERMANENT.</b> RETAIN in office or TRANSFER after twelve (12) calendar years to COUNTY ARCHIVES or COMMISSION ON PUBLIC RECORDS, INDIANA STATE ARCHIVES DIVISION.
Form 351 – Register of Insurance	(Same as above)
Form 358 – Ledger of Receipts, Disbursements and Balances	(Same as above)
Form 359 – Ledger of Appropriation, Encumbrances, Disbursements and Balances	(Same as above)
Form 364 – Accounts Payable Voucher Register	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

**Utility Forms:**

Form 302 – Water Utility Voucher Register (short form) – Class A and B	<b>PERMANENT.</b> RETAIN in office or TRANSFER after twelve (12) calendar years to COUNTY ARCHIVES or COMMISSION ON PUBLIC RECORDS, INDIANA STATE ARCHIVES DIVISION.
Form 303 – Water Utility Voucher Register (long form) – Class A and B	(Same as above)
Form 304 – Water Utility Journal (Class C)	(Same as above)
Form 309 – Wastewater Utility Journal	(Same as above)
Form 309A – Cash Journal – Municipal Sewage Utility (Obsolete)	(Same as above)
Form 309B – Cash Journal – Municipal Sewage Utility (long form with insert) (Obsolete)	(Same as above)
Form 313A – Water and Sewage Utility Register of Cash Receipts – Consumers	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.
---

<b>TITLE/DESCRIPTION</b>	<b>RETENTION PERIOD</b>
<b>SDGRS 1. BOOKS, LEDGERS, REGISTERS AND JOURNALS (Continued)</b>	
<b><u>General Forms:</u></b>	
Form 313C – Water and Sewage Utility Combined Register of Daily Cash Receipts – Consumers	(Same as above)
Form 314 – Guarantee Deposit Register	<b>PERMANENT.</b> RETAIN in office or TRANSFER after twelve (12) calendar years to COUNTY ARCHIVES or COMMISSION ON PUBLIC RECORDS, INDIANA STATE ARCHIVES DIVISION.
Form 319 – Water Utility Simplified Cash Journal (Class C)	(Same as above)
Form 321 – Consumer's Ledger – Water Utility	(Same as above)
Form 322 – Consumer's Ledger – Municipal Water and Sewage Utility (Combined)	(Same as above)
Form 323 – Simplified Cash Journal – Municipal Sewage Utility	(Same as above)
Form 324 - Consumer's Ledger – Municipal Sewage Utility	(Same as above)
Form 329A – Sewage Utility Voucher Register (Obsolete)	(Same as above)
Form 329B – Sewage Utility Voucher Register (long form with insert) (Obsolete)	(Same as above)
Form 330 – Revenue Register – Water and Wastewater (Class A and B)	(Same as above)
Form 331 – Expense Register – Water and Wastewater (Class A and B)	(Same as above)

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.
---



**TITLE/DESCRIPTION****RETENTION PERIOD****SDGRS 2. CLAIMS, VOUCHERS AND PURCHASE ORDERS****General Forms:**

Form 98 – Purchase Order	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 99 – Payroll Schedule and Voucher	(Same as above)
Form 99P – Publisher's Claim	(Same as above)
Form 101 – Mileage Claim	(Same as above)
Form 354 – General Claim	(Same as above)

**Town Forms:**

Form 39 – Accounts Payable Voucher	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
------------------------------------	--

**Utility Forms:**

Form 301 - Water Utility Accounts Payable Voucher	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 301S – Sewage Utility Accounts Payable Voucher	(Same as above)

**SDGRS 3. CHECKS/WARRANTS AND WARRANT REGISTERS****General Forms:**

Form 353 – General Warrant	DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 356 – General Check	(Same as above)

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.

**TITLE/DESCRIPTION****RETENTION PERIOD****SDGRS 3. CHECKS/WARRANTS AND WARRANT REGISTERS (Continued):****General Forms:**

Form 357 – Payroll Check

DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

**SDGRS 4. REPORTS, STATEMENTS AND PETITIONS****General Forms:**

Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Employees

DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

Form 360 – Monthly Financial, Depository Statement and Cash Reconciliation

(Same as above)

Form 361 – Treasurer's Daily Balance of Cash Depositories and Investments

(Same as above)

Form 362 – Report of Collections

(Same as above)

**SDGRS 5. RECEIPTS****General Forms:**

Form 352 – General Receipt

DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

**Utility Forms:**

Form 310 – Guarantee Deposit Receipt

DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

Form 311 – Water and Sewage Receipt

(Same as above)

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.

**TITLE/DESCRIPTION****RETENTION PERIOD****SDGRS 6. PAYROLL RECORDS:****General Forms:**

Form 99A – Employee Service Record	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 99B – Employee's Earnings Records	PERMANENT. RETAIN in office or TRANSFER after twelve (12) calendar years to COUNTY ARCHIVES, or COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.
Form 99C – Employee's Weekly (Work Period) Earnings Records	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Time Cards	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

**SDGRS 7. BONDS, BIDS AND CONTRACTS****General Forms:**

Form 86 – Contractor's Combination Bid and Bond for Construction	DESTROY six (6) calendar years after completion of project and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 86A – Contractor's Bond for Construction	(Same as above)
Form 95 – Bid, Offer or Proposal on Material or Materials, Equipment, Goods or Supplies (Obsolete)	(Same as above)
Form 96 – General Bid for Public Work	(Same as above)

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.
---

<b><i>TITLE/DESCRIPTION</i></b>	<b><i>RETENTION PERIOD</i></b>
<b>SDGRS 8. <i>ASSET INVENTORY:</i></b>	
<b><u>General Forms:</u></b>	
Form 315A – Inventory Sheet	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 369 – General Fixed Asset Account Group	<b>PERMANENT.</b> RETAIN in office or TRANSFER after twelve (12) calendar years to COUNTY ARCHIVES or COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.
<b>SDGRS 9. <i>STATE BOARD OF ACCOUNTS AUDIT REPORTS</i></b>	
	<b>PERMANENT.</b> RETAIN in office or TRANSFER after twelve (12) calendar years to COUNTY ARCHIVES or COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.
<b>SDGRS 10. <i>BUDGET ESTIMATES AND FUND ENCUMBRANCES</i></b>	
<b><u>Budget Forms:</u></b>	
Form 1 – Budget Estimate	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 2 – Estimate of Miscellaneous Revenue (City and Town)	(Same as above)
Form 3 – Notice to Taxpayers of Budget Estimates and Tax Levies	(Same as above)
Form 4A – Budget Report	(Same as above)
Form 4B – Budget Estimate of Funds to be Raised and Proposed Tax Rates	(Same as above)

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.
---

**TITLE/DESCRIPTION****RETENTION PERIOD****SDGRS 11. MINUTES**

Official Minutes of any district board of commission meeting.

**PERMANENT.** RETAIN in office or TRANSFER to COUNTY ARCHIVES, or INDIANA COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.

**SDGRS 12. POLICY FILES**

Files that document substantive actions of the special district unit and constitute the official record of the unit's performance of its function and policy formation. These are records of correspondence, memos and reports DIRECTLY related to the district's policies and procedures, AND administrative history files documenting the establishment of the special district.

PERMANENT. RETAIN in office or TRANSFER to COUNTY ARCHIVES, or INDIANA COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.

**SDGRS 13. GENERAL FILES**

Office records that are NOT related to policy implementation. These are routine correspondences, memos, staff files.

DESTROY after three (3) years.

**SDGRS 14. LEGAL FILES**

Records of litigation with the special district and all supporting documentation.

RETAIN in office five (5) calendar years after adjudication of litigation. EVALUATE and TRANSFER to COUNTY ARCHIVES, or INDIANA COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION, only files that have been determined to have historical or legal significance and identified as **PERMANENT**.

**PARTIALLY CONFIDENTIAL**, (IC 5-14-3-4 (a) (1), (3), and (8) (1998 Edition), and (IC 5-14-3-4 (b) (2) (6) (10) (11) and (12) (1998 Edition).

**SDGRS 15. SCIENTIFIC OR ENGINEERING RECORDS/LABORATORY BENCH SHEETS AND OPERATION DATA**

Daily and monthly records.

DESTROY three (3) calendar years after information has been transferred to data summary sheet or final report.

Any records not listed can be destroyed only with permission of the COUNTY COMMISSION ON PUBLIC RECORDS and the STATE ARCHIVES, ICPR.
---

<b><i>TITLE/DESCRIPTION</i></b>	<b>RETENTION PERIOD</b>
<b>SDGRS 16. SCIENTIFIC OR ENGINEERING RECORDS/DATA SUMMARY SHEET/FINAL REPORT</b>  Annual summary records.	<b>PERMANENT.</b> RETAIN in office or TRANSFER to COUNTY ARCHIVES, or INDIANA COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.
<b>SDGRS 17. SCIENTIFIC OR ENGINEERING RECORDS/LAND AND OPERATION DATA</b>  Daily and monthly reports.	DESTROY three (3) calendar years after information has been transferred to final report.
<b>SDGRS 18. SCIENTIFIC OR ENGINEERING RECORDS/LAND AND OPERATION FINAL REPORTS.</b>  Annual summary reports.	<b>PERMANENT.</b> RETAIN in office or TRANSFER to COUNTY ARCHIVES, or INDIANA COMMISSION ON PUBLIC RECORDS, STATE ARCHIVES DIVISION.